

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

LAURA DOMBROWSKI,

Plaintiff,

v.

UNITED STATES OF AMERICA,

Defendant.

Civil Action No. 3:18-cv-11615

Hon. Robert H. Cleland, U.S.D.J.

UNITED STATES OF AMERICA,

Counterclaim-Plaintiff,

v.

LAURA DOMBROWSKI, and
RONALD MATHESON,

Counterclaim-Defendants.

ORDER OF JUDGMENT

The Court held a bench trial on April 18-19, 2022. On June 8, 2022, the Court presented its findings of facts and conclusions of law pursuant to Federal Rule of Civil Procedure 52(a). (ECF No. 66, PageID.1633-1660.) The Court found in favor of Defendant and Counterclaim-Plaintiff United States of America.

The Court had previously entered judgment in favor of the United States of America for the income tax liabilities of Counterclaim-Defendant Ronald

Matheson for 2001, 2003, 2004, 2007, and 2010 in the amount of \$3,237,039.91, plus statutory additions and interest pursuant to 26 U.S.C. §§ 6601, 6621, 6622, and 28 U.S.C. § 1961(c) accruing from and after July 17, 2018. (ECF No. 27, PageID.243-244.)

For the reasons stated in its findings of fact and conclusions of law, the Court finds that the United States is entitled to enforce its federal tax liens for Ronald Matheson's income tax liabilities for 2001, 2003, 2004, 2007, and 2010 (the "Tax Liens") against the real property identified and commonly known as, 54213 Stillwater Drive, Macomb, Michigan 48042 (the "Property"), and that is more fully described as:

Lot 198 Penzien Farms Subdivision, according to the plat thereof recorded in Liber 132 of Plats, Pages 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, and 42, Macomb County Records.
Parcel: 08-08-177-005.

The Court finds that, on the dates of the federal tax assessments, liens arose on all property and rights to property of Ronald Matheson; attach to the Property; and the United States is entitled to enforce the Tax Liens against the Property.

The Court therefore finds that:

- A. The Tax Liens are good, valid, and subsisting liens against the assets titled in Ronald Matheson's name, as well as the Property titled in the name of Laura Dombrowski;

- B. The United States may enforce its Tax liens against the Property, by having the Property sold, free and clear of all rights, titles, liens, claims, and interests of the parties to this action, with the net proceeds of the sale (after the payment of the costs of sale and any real estate taxes due and owing as permitted by 26 U.S.C. § 6323(b)(6)) to be interpleaded into the Court's registry and then distributed by the Court based upon the priority of the parties to this action;
- C. The United States may move for the appointment of an appropriate receiver with the requisite experience to assist in selling the Property, pursuant to 26 U.S.C. §§ 7402, 7403(d), with the receiver's compensation and expenses to be paid first from the proceeds of the sale of the Property, as a cost of sale.

IT IS SO ORDERED.

Dated: July 6, 2022

s/Robert H. Cleland
HON. ROBERT H. CLELAND
United States District Judge

Agreed to on: June 24, 2022

**UNITED STATES OF AMERICA,
Defendant and Counterclaim-Plaintiff**

**Laura Dombrowski,
Plaintiff and Counterclaim-
Defendant**

By: /s/ Joseph M. Kaufman

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By: /s/ Daniel Ginzburg (by consent)

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